

University of Pretoria Yearbook 2016

Sub-national taxation 838 (EKN 838)

Qualification	Postgraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	15.00
Programmes	MPhil Taxation
Prerequisites	No prerequisites.
Language of tuition	English
Academic organisation	Economics
Period of presentation	Semester 1

Module content

This module will deal with the policy and practical considerations of administrative and fiscal decentralisation, appropriate sources of revenue for sub-national government, property taxation, subnational budgeting and financial management, as well as sub-national tax administration and revenue enhancement.

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